

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON GAS COMPANY d/b/a KEYSPAN ENERGY
DELIVERY NEW ENGLAND**

D.T.E. 03-40

ATTORNEY GENERAL'S FOURTEENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

- AG-14-1 Referring to Exhibit KEDNE/PRM-1, page 7, lines 1-15, please provide the dates of the Orders in each of the FERC decisions referred to in those statements.
- AG-14-2 Referring to Exhibit KEDNE/PRM-1, page 8, lines 2-3, please provide all market studies and analyses performed by or for Mr. Moul that support his statement that natural gas continues to face “significant” competition from alternative energy sources in Boston Gas Company’s service territory.
- AG-14-3 Referring to Exhibit KEDNE/PRM-1, page 8, lines 14-19, please provide a complete and detailed description of the reasons that the restructuring of the electric utility business will increase competition for the natural gas business.
- AG-14-4 Referring to Exhibit KEDNE/PRM-1, pages 8-9, please indicate which utility industry Mr. Moul is referring to when he states that utility mergers will “heighten competition.” Please also indicate which industry will have “heightened competition.”
- AG-14-5 Referring to Exhibit KEDNE/PRM-1, page 9, lines 5-7, please provide a copy of the complete S&P report or study that sets out the financial benchmarks for all regulated public utilities.
- AG-14-6 Referring to Exhibit KEDNE/PRM-1, page 10, line 19, please provide complete copies of the analyses and studies that Mr. Moul relied on for his statement that there is “declining consumption per customer.”

- AG-14-7 Referring to Exhibit KEDNE/PRM-1, page 19, lines 17-19, please provide the workpapers, calculations, formulas, assumptions, and other supporting documentation for the “modifications” made to the Company’s financial data. Please also provide a complete and detailed description of the reasons for each “modification.”
- AG-14-8 Referring to Exhibit KEDNE/PRM-1, page 34, lines 19-20, please provide a complete copy of the Gordon article referred to in that statement.
- AG-14-9 Referring to Exhibit KEDNE/PRM-1, page 36, lines 20-21, please provide copies of the complete publications referred to on those lines. Please also provide any updates to those publications as they become available.
- AG-14-10 Referring to Exhibit KEDNE/PRM-2, page 1, please provide the workpapers, calculations, formulas, assumptions, and other supporting documentation used to determine the 50 percent common equity ratio shown on that page.
- AG-14-11 Referring to Exhibit KEDNE/PRM-2, page 1, please provide the workpapers, calculations, formulas, assumptions, and other supporting documentation used to determine the Long-Term Debt Cost Rate shown on that page.
- AG-14-12 Referring to Exhibit KEDNE/PRM-2, page 1, please provide the workpapers, calculations, formulas, assumptions, and other supporting documentation used to determine the Preferred Stock Cost Rate shown on that page.
- AG-14-13 Referring to Exhibit KEDNE/PRM-2, page 4, please provide the Capitalization and Financial Statistics shown on that page for the period 1997 to 2001 for each of the companies in the Barometer Group.
- AG-14-14 Referring to Exhibit KEDNE/PRM-2, page 4, please provide an update to the Capitalization and Financial Statistics shown on that page for the period 1998 to 2002 for each of the companies in the Barometer Group.
- AG-14-15 Referring to Exhibit KEDNE/PRM-2, page 6, please provide an update to the Capitalization and Financial Statistics shown on that page for the period 1998 to 2002 for the S&P Public Utilities.
- AG-14-16 Referring to Exhibit KEDNE/PRM-2, page 9, please provide an update to the Monthly Dividend Yields for the Barometer Group for the most recent twelve months available.

- AG-14-17 Referring to Exhibit KEDNE/PRM-2, page 9, please provide copies of the source documents for the update to the Monthly Dividend Yields for the Barometer Group for the most recent twelve months available.
- AG-14-18 Referring to Exhibit KEDNE/PRM-2, page 10, please provide an update to the Historical Growth Rates for the Barometer Group.
- AG-14-19 Referring to Exhibit KEDNE/PRM-2, page 10, please provide copies of the source documents for the update to the Historical Growth Rates for the Barometer Group.
- AG-14-20 Referring to Exhibit KEDNE/PRM-2, page 11, please provide an update to the Projected Growth Rates for the Barometer Group.
- AG-14-21 Referring to Exhibit KEDNE/PRM-2, page 11, please provide copies of the source documents for the update to the Projected Growth Rates for the Barometer Group.
- AG-14-22 Referring to Exhibit KEDNE/PRM-2, page 12, please provide an update to the Interest Rates for Investment Grade Public Utility Bonds for the most recent twelve months available.
- AG-14-23 Referring to Exhibit KEDNE/PRM-2, page 13, please provide an update to the Interest Rates for Investment Grade Public Utility Bonds for the most recent twelve months available.
- AG-14-24 Referring to Exhibit KEDNE/PRM-2, page 14, please provide an update to the Yields on A-Rated Public Utility Bonds & Long-Term Treasury Bonds and Interest Rate Spreads for the most recent twelve months available.
- AG-14-25 Referring to Exhibit KEDNE/PRM-2, page 15, please provide an update to the Interest Rate Spreads for the most recent information available.
- AG-14-26 Referring to Exhibit KEDNE/PRM-2, page 16, please provide an update to the Interest Rate Spreads for the most recent information available.
- AG-14-27 Referring to Exhibit KEDNE/PRM-2, page 17, please provide an update to the Returns for the most recent information available.
- AG-14-28 Referring to Exhibit KEDNE/PRM-2, page 18, please provide an update to the Returns for the most recent information available.

- AG-14-29 Referring to Exhibit KEDNE/PRM-2, page 19, please provide an update to the Betas for the most recent information available.
- AG-14-30 Referring to Exhibit KEDNE/PRM-2, page 20, please provide an update to the Yields on Treasury Notes & Bonds for the most recent twelve months available.
- AG-14-31 Referring to Exhibit KEDNE/PRM-2, page 21, please provide an update to the Interest Rates for Treasury constant maturities for the most recent twelve months available.
- AG-14-32 Referring to Exhibit KEDNE/PRM-2, page 22, please provide an update to the yield forecasts for the most recent information available.
- AG-14-33 Referring to Exhibit KEDNE/PRM-2, page 24, please provide a complete copy of the Ibbotson Associates document indicated on that page.
- AG-14-34 Referring to Exhibit KEDNE/PRM-2, page 26, please provide an update to the Returns for the most recent information available.
- AG-14-35 Referring to Exhibit KEDNE/PRM-2, page 26, please indicate the reasons that there are no entries for the years 1997, 1998, and 1999 for Packaging Corp..
- AG-14-36 Referring to Exhibit KEDNE/PRM-2, page 26, please provide a complete and detailed definition of the term NMF.
- AG-14-37 Referring to Exhibit KEDNE/PRM-2, page 26, please indicate the nature of the business of each of the companies indicated on that page.
- AG-14-38 Referring to Exhibit KEDNE/PRM-2, page 26, please provide copies of the source documents for each of the companies indicated on that page.
- AG-14-39 Referring to Exhibit KEDNE/PRM-3, page E-14, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the determination of the comparison group comparison of capital structure ratios.
- AG-14-40 Referring to Exhibit KEDNE/PRM-3, page G-5, lines 1-4, please provide a complete and detailed description of the reasons that it is more appropriate to use the arithmetic mean for determining a utility cost of capital, while it is more appropriate to us the geometric mean when determining the returns for a pension determinations.

Dated: May 16, 2003.